

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LORETTA M. KREGER-ROGERS)	
and THOMAS H. LAWRENCE,)	
)	
Plaintiffs,)	TC-MD 160247R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
)	FINAL DECISION OF
Defendants.)	DISMISSAL ¹

This matter came before the court on Defendant’s Motion to Dismiss (Motion), filed September 28, 2016.

Plaintiffs filed their Complaint on June 17, 2016, appealing the inactivation of their property tax deferral program account. In its Motion, Defendant requested that the court dismiss Plaintiffs’ appeal as moot because it has already granted Plaintiffs the relief requested in their Complaint. Defendant wrote that it has “determined Plaintiff[s]’ homestead is eligible for deferral for the 2016 tax year and has already initiated the process to pay the 2015/16 property taxes to the county.” (Motion at 1.) Based on Defendant’s representation that it has provided Plaintiffs with the relief requested in their Complaint, Defendant’s Motion to Dismiss as moot is granted. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered October 10, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss as moot is granted.

RICHARD DAVIS
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within 60 days after the date of the Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on October 21, 2016.